IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

THURSDAY, THE 4TH JANUARY 2007 / 14TH PAUSHA 1928

WP(C).No. 28375 of 2006(C)

PETITIONER:

M/S.COANTAINER CORPORATION OF INDIA LTD.,
WILLINGTON ISLAND, KOCHI, REPRESENTED BY
ITS CHIEF GENERAL MANAGER MR.SANJEEB HALDER, AGED 51 YEARS,
S/O.R.C.HALDER, B-1, PACE ROYAL CANT, KILPAUK,
SHIV SHANKER STREET,CHENNAI.

BY ADV. SRI.K.SRIKUMAR
SRI.K.MANOJ CHANDRAN

RESPONDENTS:

1. THE INTELLIGENCE OFFICER,
SQUAD NO.1, DEPT. OF COMMERCIAL TAXES,
KOTTAYAM.

2. THE DY. COMMISSIONER OF COMMERCIAL TAXES,
KOTTAYAM.

3. K.A.HASSANKUTTY, KARIPPAYIL, KANJIRAPPALLY,
KOTTAYAM.

ADDL. 4. THE DEPUTY TAHSILDAR (RR),
KOCHI-1.

(Add.R4 is impleaded as per order dtd. 1.4.2007 in IA.NO.17446/06)

R1 AND R2 & R4 BY GOVT.PLEADER SRI SOJAN JAMES

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 04/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON IA.NOS.17437 & 120 /2007 IN W.P.(C).NO.28375/2007

DISMISSED

4/1/2007 Sd/- P.R.RAMAN, JUDGE.

APPENDIX

PETITIONER'S EXTS:

EXT.P1 TRUE COPY OF THE NOTIFICATION DTD. 21/11/89.

EXT.P2 TRUE COPY OF THE MEMORANDUM OF GUIDELINES.

EXT.P3 TRUE COPY OF THE NOTICE DTD. 15/12/2003.

EXT.P4 TRUE COPY OF THE REPLY DTD. 1/1/2004.

EXT.P5 TRUE COPY OF THE PENALTY ORDER DTD. 2/3/2006.

EXT.P6 TRUE COPY OF THE REVISION PETITION DTD. 15/7/2006.

EXT.P7 TRUE COPY OF THE STAY PETITION DTD. 15/7/2006.

EXT.P8 TRUE COPY OF THE RECOVERY NOTICE UNDER SECTION 7 OF THE KERALA REVENUE RECOVERY ACT DTD. 25/11/2006.

EXT.P98 TRUE COPY OF THE RECOVERY NOTICEL UNDER SECTION 34 OF THE KERALA REVENUE RECOVERY ACT DTD. 25/11/2006.

P.R.RAMAN, J.

W.P.(C).NO.28375 OF 2006

Dated this the 4th day of January, 2007

JUDGMENT

As against Ext.P5 order of penalty imposed on the petitioner by the Intelligence Officer, petitioner has preferred a revision, Ext.P6 before the 2nd respondent along with the stay application, Ext.P7. Exts.P8 and P8(a) have been produced subsequently along with I.A.No.17437/2006, which are notices issued under the Revenue Recovery Act. It is the contention of the petitioner that pending consideration of the stay application and the revision, resorting coercive steps to realise the amount is unjust. According to him the non-consideration of the stay application in such circumstances amounts to refusal to exercise the jurisdiction vested on by law.

2. Heard the learned Government Pleader also.

3. In the facts and circumstances of the case, there will be a direction to the 2nd respondent to consider and dispose of Ext.P7 stay application as expeditiously as possible, at any rate, within a period of one month. Till then further proceedings pursuant to Exts.P8 and P8A shall be stayed and thereafter the matter may be governed by any order that may be passed by the Revisional Authority.

Writ Petition is disposed of as above.

Petitioner shall produce a copy of this judgment before the Revisional Authority for information and compliance.

P.R.RAMAN,
JUDGE.

kcv.